



Trustees' Financial Summary

FY2015-16

Submit ID: 0891-24126977

50 Teton County

0891 Fairfield H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Denise Grant **Phone #:** (406) 467-2528

(Signature)

(Date)

Chair, Board of Trustees: Jerry Shaw

(Signature)

(Date)

County Superintendant Cathy Sessions

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
105	MaSS Band	LOCAL		
116	School Safety	LOCAL		
182	Interlocal Agreement	LOCAL		
324	Advancing Agriculture Education Program	STATE		NA
360	Distance Learning	LOCAL		Local
396	Vo Ed All Career & Tech Ed Programs	STATE		State
460	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	12-13	84.358A
472	GEAR UP	FEDERAL		84.334
474	Vocational Rehabilitation	STATE		
836	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
848	One Class at a Time	LOCAL		
890	Local Misc. Funds	LOCAL	LOCAL	LOCAL

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	241,564.08	78,417.57	261,581.25	(39,658.67)
02	Taxes Receivable - Real and Personal (120-149)	16,524.70	3,560.88	2,718.29	
03	Taxes Receivable - Protested (150-159)	8,561.37	1,537.22	1,720.30	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	266,650.15	83,515.67	266,019.84	(39,658.67)
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	25,086.07	5,098.10	4,438.59	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	51,095.30	127.50	90,250.00	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	190,468.78	78,290.07	171,331.25	(39,658.67)
52	TOTAL FUND BALANCE/EQUITY	241,564.08	78,417.57	261,581.25	(39,658.67)
53	TOTAL LIABILITIES AND FUND BALANCE	266,650.15	83,515.67	266,019.84	(39,658.67)

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		22,165.04	51,198.79	38,182.20
02	Taxes Receivable - Real and Personal (120-149)				5.92
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,050.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		22,165.04	56,248.79	38,188.12
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				5.92
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			9,105.06	
48	Fund Balance for Budget		22,165.04	47,143.73	38,182.20
52	TOTAL FUND BALANCE/EQUITY		22,165.04	56,248.79	38,182.20
53	TOTAL LIABILITIES AND FUND BALANCE		22,165.04	56,248.79	38,188.12

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(664.01)			4,189.85
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(664.01)			4,189.85
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	(664.01)			4,189.85
52	TOTAL FUND BALANCE/EQUITY	(664.01)			4,189.85
53	TOTAL LIABILITIES AND FUND BALANCE	(664.01)			4,189.85

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,013.70	166,501.14		27,347.30
02	Taxes Receivable - Real and Personal (120-149)				3,329.86
03	Taxes Receivable - Protested (150-159)				1,298.38
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,013.70	166,501.14		31,975.54
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				4,628.24
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	77.49			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	936.21	166,501.14		27,347.30
52	TOTAL FUND BALANCE/EQUITY	1,013.70	166,501.14		27,347.30
53	TOTAL LIABILITIES AND FUND BALANCE	1,013.70	166,501.14		31,975.54

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	22.07	7,665.50		
02	Taxes Receivable - Real and Personal (120-149)		32.36		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	22.07	7,697.86		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		32.36		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	22.07	7,665.50		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	22.07	7,665.50		
53	TOTAL LIABILITIES AND FUND BALANCE	22.07	7,697.86		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			25,530.15	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)			19,100.00	
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS			44,630.15	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)			44,630.15	
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY			44,630.15	
53 TOTAL LIABILITIES AND FUND BALANCE			44,630.15	

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	219,616.54	25,000.00	207,519.75	304,749.46
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	219,616.54	25,000.00	207,519.75	304,749.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	458.07			
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	219,158.47	25,000.00	207,519.75	304,749.46
52	TOTAL FUND BALANCE/EQUITY	219,616.54	25,000.00	207,519.75	304,749.46
53	TOTAL LIABILITIES AND FUND BALANCE	219,616.54	25,000.00	207,519.75	304,749.46



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	432,279.31	475,585.79
	1112 District Levy - Personal Property	9,081.53	1,042.03
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	10,453.43	3,371.06
	1190 Penalties and Interest on Taxes	647.42	1,146.48
	1510 Interest Earnings	201.54	36.16
	1900 Other Revenue from Local Sources	0.00	4,406.78
	3110 Direct State Aid	492,867.34	487,639.90
	3111 Quality Educator	41,599.35	19,509.17
	3112 At Risk Student	1,454.27	1,522.64
	3113 Indian Education For All	2,488.80	2,422.08
	3114 American Indian Achievement Gap	200.00	0.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	43,603.19	45,509.34
	3116 Data For Achievement	1,830.00	2,320.00
	3118 Natural Resource Development	3,512.25	5,474.54
	3120 State Guaranteed Tax Base Aid	211,708.64	204,315.56
	3444 State School Block Grant	54,202.24	54,202.24
	3446 SB96 Block Grant Reimbursement	11,255.12	0.00
	5200 Sale or Compensation for Loss of Assets	0.00	1,325.50
	6100 Material Prior Period Revenue Adjustments	-970.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,316,413.54	1,309,829.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	366,599.47	485,779.57	
			2XX Personal Services - Employee Benefits	47,552.80	65,461.32	
			3XX Purchased Professional and Technical Services	7,300.09	187.50	
			4XX Purchased Property Services	808.00	0.00	
			5XX Other Purchased Services	10,237.00	1,750.88	
			6XX Supplies and Materials	39,118.41	16,361.41	
			7XX Property and Equipment Acquisition	192.93	0.00	
			810 Dues and Fees	27.99	3,252.50	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	13,044.38	46,474.51	
			2XX Personal Services - Employee Benefits	1,592.37	4,233.67	
			5XX Other Purchased Services	87.50	198.26	
			6XX Supplies and Materials	443.87	69.99	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services	0.00	250.00	
		6XX	Supplies and Materials	0.00	4.79	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	27,158.60	43,197.81	
		2XX	Personal Services - Employee Benefits	2,698.62	5,004.19	
		3XX	Purchased Professional and Technical Services	671.23	1,342.00	
		4XX	Purchased Property Services	159.50	0.00	
		5XX	Other Purchased Services	37.72	153.03	
		6XX	Supplies and Materials	40,566.27	46,766.90	
		810	Dues and Fees	117.50	125.00	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	7,141.62	16,720.00	
		2XX	Personal Services - Employee Benefits	972.62	2,651.61	
		5XX	Other Purchased Services	492.85	1,417.40	
		6XX	Supplies and Materials	844.30	2,399.62	
		810	Dues and Fees	1,871.50	465.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	97,116.69	94,520.08	
		2XX	Personal Services - Employee Benefits	17,811.59	21,058.33	
		3XX	Purchased Professional and Technical Services	1,337.50	1,237.50	
		4XX	Purchased Property Services	22.40	0.00	
		5XX	Other Purchased Services	1,130.87	1,626.05	
		6XX	Supplies and Materials	5,924.90	15,181.72	
		810	Dues and Fees	1,545.00	480.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	24,069.67	19,340.24	
		2XX	Personal Services - Employee Benefits	23,124.49	1,718.76	
		3XX	Purchased Professional and Technical Services	4,667.68	4,650.00	
		4XX	Purchased Property Services	10.00	0.00	
		5XX	Other Purchased Services	10,674.55	13,479.53	
		6XX	Supplies and Materials	4,530.95	7,034.68	
		810	Dues and Fees	1,532.00	2,448.50	
		8XX	Other Expenditures	25.00	0.00	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	54,246.59	59,675.38	
		2XX	Personal Services - Employee Benefits	10,298.47	10,704.00	
		3XX	Purchased Professional and Technical Services	10,003.90	8,703.89	
		4XX	Purchased Property Services	53,477.57	64,228.02	
		5XX	Other Purchased Services	6,516.40	0.00	
		6XX	Supplies and Materials	14,940.78	26,414.80	
		810	Dues and Fees	347.50	0.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			27XX Student Transportation Services		
			2XX Personal Services - Employee Benefits	0.00	0.29
			3XX Purchased Professional and Technical Services	52.50	0.00
			5XX Other Purchased Services	741.37	1,400.22
			6XX Supplies and Materials	473.27	112.50
			280 Special Education - Local and State		
			1XXX Instruction		
			1XX Personal Services - Salaries	28,791.77	22,056.64
			2XX Personal Services - Employee Benefits	4,586.57	3,030.06
			5XX Other Purchased Services	0.00	174.49
			6XX Supplies and Materials	330.24	184.73
			62XX Resources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	2,043.20	1,862.78
			316 Data For Achievement		
			1XXX Instruction		
			3XX Purchased Professional and Technical Services	1,830.00	2,320.00
			365 Indian Education for All - OTO & Ongoing		
			1XXX Instruction		
			3XX Purchased Professional and Technical Services	0.00	2,091.09
			6XX Supplies and Materials	0.00	330.99
			390 State Career & Technical Ed Entitlement - Undistributed		
			1XXX Instruction		
			1XX Personal Services - Salaries	142,017.47	7,116.50
			2XX Personal Services - Employee Benefits	8,319.27	37.66
			5XX Other Purchased Services	220.26	0.00
			6XX Supplies and Materials	14,750.78	12,450.03
			420 Title I, Part A, Improving Basic Programs		
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	4.94	0.00
			460 Fresh Fruit And Vegetable		
			31XX Food Services		
			6XX Supplies and Materials	0.00	875.93
			610 Adult Continuing Education Programs		
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	13.52	3.86
			710 School Sponsored Extracurricular Activities		
			34XX Extracurricular - Activities		
			1XX Personal Services - Salaries	16,277.51	11,091.93
			2XX Personal Services - Employee Benefits	1,115.86	845.62
			5XX Other Purchased Services	2,336.18	2,898.49
			6XX Supplies and Materials	156.75	2,031.32
			810 Dues and Fees	0.00	20.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	74,351.07	79,902.97	
			2XX Personal Services - Employee Benefits	1,120.04	1,545.34	
			4XX Purchased Property Services	76.00	0.00	
			5XX Other Purchased Services	1,707.35	4,974.52	
			6XX Supplies and Materials	34,600.18	43,460.60	
			810 Dues and Fees	4,056.61	3,585.00	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	158.98	24.83	
			3XX Purchased Professional and Technical Services	184.32	534.00	
			4XX Purchased Property Services	270.50	0.00	
			5XX Other Purchased Services	775.64	0.00	
			6XX Supplies and Materials	24,830.94	9,464.66	
			7XX Property and Equipment Acquisition	5,098.01	0.00	
			810 Dues and Fees	65.39	43.50	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	3,327.31	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,287,775.44</u>	<u>1,311,238.99</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					285,187.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,309,829.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,311,238.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	51,095.30	Less Last Year	93,309.41	(4b)	-42,214.11	
					-42,214.11	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					241,564.08	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	106,226.69	88,221.17
	1112 District Levy - Personal Property	2,184.35	250.64
	1190 Penalties and Interest on Taxes	201.97	244.33
	1510 Interest Earnings	180.91	226.66
	2220 County On-Schedule Trans Reimb	13,259.52	15,314.80
	3210 State On-Schedule Trans Reimb	13,259.52	7,321.74
	3444 State School Block Grant	7,145.30	7,145.30
	3446 SB96 Block Grant Reimbursement	2,944.63	0.00
	6100 Material Prior Period Revenue Adjustments	-148.13	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		145,254.76	118,724.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	9,999.99	25,080.01
			2XX Personal Services - Employee Benefits	1,455.07	3,977.54
		25XX Support Services - Business			
			1XX Personal Services - Salaries	19,997.75	4,835.07
			2XX Personal Services - Employee Benefits	2,413.36	429.72
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	514.16	68.50
			6XX Supplies and Materials	84.54	40.65
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	50,233.26	53,693.71
			2XX Personal Services - Employee Benefits	5,117.38	6,492.44
			3XX Purchased Professional and Technical Services	863.18	8,832.98
			4XX Purchased Property Services	7,533.30	4,544.43
			5XX Other Purchased Services	9,322.00	6,699.96
			6XX Supplies and Materials	15,303.93	22,858.05
			810 Dues and Fees	6.50	27.25
182	Interlocal Agreement				
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				122,844.42	142,580.31



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					102,322.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					118,724.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					142,580.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	127.50	Less Last Year	177.00	(4b)	-49.50	
					-49.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					78,417.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	73,762.02	108,120.39	
	1112 District Levy - Personal Property	1,520.01	174.41	
	1190 Penalties and Interest on Taxes	105.02	277.27	
	1510 Interest Earnings	368.50	541.10	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		75,755.55	109,113.17	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		27XX	Student Transportation Services			
			7XX	Property and Equipment Acquisition	40,212.50	90,250.00
116	School Safety					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	0.00	7,500.00
182	Interlocal Agreement					
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	0.00	15,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					40,212.50	112,750.00

Schedule Of Changes Worksheet				Fund Code 11
Beginning Fund Balance				215,180.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				109,113.17 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				112,750.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	90,250.00	Less Last Year	40,212.50 (4b)	50,037.50
				50,037.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				261,581.25 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1621 Lunch Sales	60,774.99	60,421.23
	1634 Daily Ala Carte Sales	7,871.47	4,805.48
	1900 Other Revenue from Local Sources	2,987.96	3,000.00
	3220 State Food Services Match	557.44	0.00
	4550 Federal Child Nutrition	79,318.86	87,458.97
	4552 Fresh Fruit And Vegetable	5,751.97	7,693.94
	6100 Material Prior Period Revenue Adjustments	-461.83	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		156,800.86	163,379.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		31XX Food Services			
			1XX Personal Services - Salaries	1,666.00	0.00
			6XX Supplies and Materials	5,579.84	4,101.32
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	97,669.57	97,914.93
			2XX Personal Services - Employee Benefits	15,554.52	20,308.54
			3XX Purchased Professional and Technical Services	135.00	0.00
			4XX Purchased Property Services	470.61	0.00
			5XX Other Purchased Services	525.00	502.20
			6XX Supplies and Materials	67,044.40	82,922.12
			810 Dues and Fees	1,709.24	889.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				190,354.18	206,638.61



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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance					10,808.32 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					163,379.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					206,638.61 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	7,208.00	(4b)	-7,208.00
					-7,208.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-39,658.67 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.48	0.00
	2240 County Retirement Distribution	232,417.90	69,857.32
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		232,452.38	69,857.32

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	57,109.19	75,518.18	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,005.24	6,232.33	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	4,230.14	6,571.72	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	2,772.74	6,657.69	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	15,127.39	14,563.02	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	6,964.21	3,695.36	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	7,952.63	8,660.99	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	6,114.15	7,182.63	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,669.40	4,657.14	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	14,493.29	0.00	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,964.35	729.53	
	392	State Career & Technical Ed Entitlement - Business				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,607.36	0.00	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	893.59	0.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,539.82	445.40	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	162.95	148.06	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,584.83	1,716.64	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,576.51	11,233.09	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	13,894.01	13,438.18	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>158,661.80</u>	<u>161,449.96</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					113,757.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,857.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					161,449.96	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					22,165.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
105 MaSS Band		
1510	Interest Earnings	109.37
1900	Other Revenue from Local Sources	232.00
360 Distance Learning		
3290	State - Other State Grants	1,536.00
396 Vo Ed All Career & Tech Ed Programs		
3900	State Career & Technical Ed Entitlement	12,040.00
472 GEAR UP		
4710	GEAR UP	235.00
474 Vocational Rehabilitation		
4740	Pre-Employment Transition Services (DPHHS)	2,500.00
836 Vo Ed Carl Perkins Basic Grant		
4510	Carl Perkins (Federal Vo-Ed) - Basic Grant	5,050.00
848 One Class at a Time		
1900	Other Revenue from Local Sources	250.00
890 Local Misc. Funds		
1510	Interest Earnings	74.92
1900	Other Revenue from Local Sources	363.78
1920	Contributions/Donations from Private Sources	160.66
1945	Fees - Users/Resale of Supplies	151.10
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		22,702.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
105 MaSS Band					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		320.00
			6XX Supplies and Materials		321.00
			105 Subtotal		641.00
360 Distance Learning					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		938.51
			360 Subtotal		938.51
396 Vo Ed All Career & Tech Ed Programs					
	391 State Career & Technical Ed Entitlement - Agriculture				
		1XXX Instruction			
			5XX Other Purchased Services		1,750.14



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		2,790.63
	392 State Career & Technical Ed Entitlement - Business				
		1XXX Instruction			
			6XX Supplies and Materials		1,729.94
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			6XX Supplies and Materials		743.97
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			6XX Supplies and Materials		1,616.97
			396 Subtotal		8,631.65
472	GEAR UP				
	470 Federal Miscellaneous Grants from other State Agencies				
		1XXX Instruction			
			5XX Other Purchased Services		184.23
			472 Subtotal		184.23
836	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			6XX Supplies and Materials		4,326.90
			836 Subtotal		4,326.90
848	One Class at a Time				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		250.00
			848 Subtotal		250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					14,972.29

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					50,108.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					22,702.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,972.29 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	9,105.06	Less Last Year	10,695.24	(4b)	-1,590.18
					-1,590.18 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,248.79 (5)



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
105 MaSS Band	341.37	641.00	-299.63
360 Distance Learning	1,536.00	938.51	597.49
396 Vo Ed All Career & Tech Ed Programs	12,040.00	8,631.65	3,408.35
472 GEAR UP	235.00	184.23	50.77
474 Vocational Rehabilitation	2,500.00	0.00	2,500.00
836 Vo Ed Carl Perkins Basic Grant	5,050.00	4,326.90	723.10
848 One Class at a Time	250.00	250.00	0.00
890 Local Misc. Funds	750.46	0.00	750.46
Total	22,702.83	14,972.29	7,730.54



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	118.41	168.58
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>118.41</u>	<u>168.58</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	1,845.00	975.00
			2XX Personal Services - Employee Benefits	55.69	0.00
			5XX Other Purchased Services	0.00	16.25
			6XX Supplies and Materials	193.18	0.00
182	Interlocal Agreement				
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	5,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,093.87</u>	<u>5,991.25</u>

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	44,004.87	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	168.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,991.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,182.20	(5)



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	3,500.00	2,850.00
	1510 Interest Earnings	52.07	77.05
	3260 State Driver's Education Reimbursement	1,847.16	1,982.71
	6100 Material Prior Period Revenue Adjustments	315.30	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,714.53	4,909.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,510.00	3,096.00
			2XX	Personal Services - Employee Benefits	120.31	0.00
			5XX	Other Purchased Services	3,745.07	2,724.66
			6XX	Supplies and Materials	18,035.93	790.44
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				25,411.31	6,611.10	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						9,490.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						4,909.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						6,611.10 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	8,452.76	(4b)	-8,452.76
						-8,452.76 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-664.01 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	22.54	41.07	
	5300 Operating Transfers from Other Funds	3,327.31	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,349.85	41.07	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX Personal Services - Salaries		726.93	0.00
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		0.00	5,211.49
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		0.00	22.51
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		228.71	358.81
	910 Food Services				
	31XX Food Services				
		1XX Personal Services - Salaries		1,371.96	379.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,327.60	5,972.62

Schedule Of Changes Worksheet					Fund Code 21
Beginning Fund Balance					10,121.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,972.62 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,189.85 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8.48	13.62
	3281 State Technology Aid	1,155.64	1,085.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,164.12	1,098.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX Regular Education Programs - Elementary/Secondary					
		222X Educational Media Services				
			3XX Purchased Professional and Technical Services	0.00	2,739.74	
			6XX Supplies and Materials	1,004.41	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,004.41	2,739.74	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						3,556.62 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,098.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,739.74 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	77.49	Less Last Year	979.42	(4b)	-901.93
						-901.93 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,013.70 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	314.11	458.56
	3445 State Combined Fund School Block Grant	20,435.22	20,435.22
	3447 SB96 Combined Block Grant Reimbursement	2,875.53	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,624.86	20,893.78

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						145,607.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						20,893.78 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						166,501.14 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	82,238.01	109,886.36
	1112 District Levy - Personal Property	1,692.54	0.00
	1190 Penalties and Interest on Taxes	151.01	284.76
	1510 Interest Earnings	72.56	108.94
	3120 State Guaranteed Tax Base Aid	16,505.36	10,310.86
	6100 Material Prior Period Revenue Adjustments	-50.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		100,609.48	120,590.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	75,000.00	80,000.00
			850 Interest on Debt	33,715.00	30,415.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				109,065.00	110,765.00

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	17,521.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	120,590.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	110,765.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	27,347.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.04	0.03
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.04</u>	<u>0.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					22.04 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					22.07 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.34	0.01
116	School Safety		
	5301 School Safety and Security Transfer	0.00	7,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.34</u>	<u>7,500.01</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						165.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						7,500.01 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						7,665.50 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 74

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	91.74	99.19
	5200 Sale or Compensation for Loss of Assets	1,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,591.74	99.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 74

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	2,074.76	0.00
			8XX Other Expenditures	20.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,094.76	0.00

Schedule Of Changes Worksheet

Fund Code 74

Beginning Fund Balance	44,530.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	99.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,630.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	586.73	854.17
	1900 Other Revenue from Local Sources	11,944.83	12,401.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,531.56	13,255.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX Other Purchased Services	2.99	0.00	
			6XX Supplies and Materials	141.19	0.00	
			870 Student Scholarships	0.00	2,000.00	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX Personal Services - Salaries	15,915.40	14,319.29	
			2XX Personal Services - Employee Benefits	1,320.33	1,186.53	
			6XX Supplies and Materials	1,397.30	899.90	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,777.21	18,405.72	

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						225,097.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,255.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						18,405.72 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	458.07	Less Last Year	788.21	(4b)	-330.14
						-330.14 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						219,616.54 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
182	Interlocal Agreement		
	5300 Operating Transfers from Other Funds	0.00	25,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	25,000.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 82

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,000.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	25,000.00	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	10,674.11	11,538.12
XX	39X 1XXX 112	Certified Teacher Staff Salaries	49,499.01	7,116.50
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	419,415.27	476,248.61
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	559.67	1,487.72
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	262.79	262.68
XX	XXX 26XX 41X	Energy Utility Services	43,609.77	53,516.55
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	375.36	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	16,934.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	16,934.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,644.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	24,385.53
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	27,308.70
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	22,056.64	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,030.06	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	174.49	0.00	0.00	0.00	0.00
280	1XXX	6XX	184.73	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	1,862.78	0.00	0.00	0.00	0.00
Totals			27,308.70	0.00	0.00	0.00	0.00

27,308.70

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,151.00	0.00	0.00	0.00	1,151.00
Land Improvements	19,140.00	0.00	0.00	0.00	19,140.00
Buildings	2,825,219.83	0.00	0.00	0.00	2,825,219.83
Machinery and Equipment	696,737.37	0.00	40,212.50	0.00	736,949.87
Totals at Historical Cost	3,542,248.20	0.00	40,212.50	0.00	3,582,460.70
Depreciation					
Improvement Accum	11,362.00	0.00	0.00	0.00	11,362.00
Building Accum	1,041,334.18	0.00	0.00	0.00	1,041,334.18
Machinery and Equipment Accum	530,804.83	0.00	0.00	0.00	530,804.83
Total Accumulated Depreciation	1,583,501.01	0.00	0.00	0.00	1,583,501.01
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,958,747.19	0.00	40,212.50	0.00	1,998,959.69

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0891-24126977

50 Teton County

0891 Fairfield H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	31,844.52	50,983.12	0.00	0.00	82,827.64	0.00	82,827.64
Other Post Employment Benefits	232,920.29	0.00	0.00	207,618.17	25,302.12	0.00	25,302.12
Total Governmental Activity							
Non-bond Long-Term Liabilities	264,764.81	50,983.12	0.00	207,618.17	108,129.76	0.00	108,129.76
Bond(s)							
02/15/2002	645,000.00	0.00	80,000.00	0.00	565,000.00	85,000.00	480,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	645,000.00	0.00	80,000.00	0.00	565,000.00	85,000.00	480,000.00

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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50 Teton County

0891 Fairfield H S

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	14,164.96	228,500.29	0.00	242,665.25
Net Pension - TRS	62,992.00	860,053.85	0.00	923,045.85